



Trustees' Financial Summary

FY2015-16

Submit ID: 0778-67564555

43 Roosevelt County

0778 Culbertson H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Lora Finnicum **Phone #:** (406) 787-6245

(Signature)

(Date)

Chair, Board of Trustees: Paul Finnicum

(Signature)

(Date)

County Superintendant Jeri Toavs

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
301	Vo Ed Agriculture	STATE	state	State
302	Vo Ed Business/Marketing	STATE	state	State
313	Jobs for Montana Graduates	STATE	state	State
315	MiSCellaneous	LOCAL	LOCAL	
316	Vo Ed Carl Perkins Basic Grant	FEDERAL	43-0778-8110	84.048A
910	Budget Amendment			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	67,486.94	5,471.43		2,664.06
02	Taxes Receivable - Real and Personal (120-149)	8,762.88	2,635.40		
03	Taxes Receivable - Protested (150-159)	747.25	190.10		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				1,242.43
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	76,997.07	8,296.93		3,906.49
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	9,510.13	2,825.50		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	4,953.09			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	62,533.85	5,471.43		3,906.49
52	TOTAL FUND BALANCE/EQUITY	67,486.94	5,471.43		3,906.49
53	TOTAL LIABILITIES AND FUND BALANCE	76,997.07	8,296.93		3,906.49

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		26,373.33	3,102.52	757.18
02	Taxes Receivable - Real and Personal (120-149)				297.88
03	Taxes Receivable - Protested (150-159)				22.57
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		26,373.33	3,102.52	1,077.63
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				320.45
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		26,373.33	3,102.52	757.18
52	TOTAL FUND BALANCE/EQUITY		26,373.33	3,102.52	757.18
53	TOTAL LIABILITIES AND FUND BALANCE		26,373.33	3,102.52	1,077.63

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,292.40			9,447.34
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,295.77			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,588.17			9,447.34
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,588.17			9,447.34
52	TOTAL FUND BALANCE/EQUITY	3,588.17			9,447.34
53	TOTAL LIABILITIES AND FUND BALANCE	3,588.17			9,447.34

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			0.91	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			0.91	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			0.91	
52	TOTAL FUND BALANCE/EQUITY			0.91	
53	TOTAL LIABILITIES AND FUND BALANCE			0.91	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.62	0.49		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	0.62	0.49		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	0.62	0.49		
52	TOTAL FUND BALANCE/EQUITY	0.62	0.49		
53	TOTAL LIABILITIES AND FUND BALANCE	0.62	0.49		

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Balance Sheet

	Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	92,232.91		44,844.89	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	92,232.91		44,844.89	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	92,232.91		44,844.89	
52	TOTAL FUND BALANCE/EQUITY	92,232.91		44,844.89	
53	TOTAL LIABILITIES AND FUND BALANCE	92,232.91		44,844.89	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	322,537.83	248,929.61
	1113 District Levy - Heavy Motor Vehicles	1,286.29	340.47
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	986.53
	1190 Penalties and Interest on Taxes	4,489.46	274.89
	1510 Interest Earnings	263.93	72.28
	1900 Other Revenue from Local Sources	0.00	50.00
	3110 Direct State Aid	383,056.65	384,327.69
	3111 Quality Educator	33,093.92	31,130.00
	3112 At Risk Student	1,991.39	1,791.76
	3113 Indian Education For All	1,734.00	1,712.16
	3114 American Indian Achievement Gap	4,800.00	4,100.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	12,941.25	11,491.20
	3116 Data For Achievement	1,275.00	1,640.00
	3118 Natural Resource Development	2,729.72	4,314.69
	3120 State Guaranteed Tax Base Aid	61,164.80	10,559.76
	3444 State School Block Grant	65,635.33	65,635.33
	3446 SB96 Block Grant Reimbursement	4,153.70	0.00
	3460 Montana Oil and Gas Tax	457,644.75	51,200.57
	5200 Sale or Compensation for Loss of Assets	0.00	589.00
	9710 Residual Equity Transfers In	0.00	140,100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,358,798.02	959,245.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	231,274.36	346,089.88
			2XX Personal Services - Employee Benefits	9,312.44	9,824.84
			3XX Purchased Professional and Technical Services	1,951.88	347.57
			4XX Purchased Property Services	2,946.11	2,913.82
			6XX Supplies and Materials	22,273.08	10,863.26
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	23,798.81	25,126.00
			2XX Personal Services - Employee Benefits	379.83	360.20
	222X Educational Media Services				
			6XX Supplies and Materials	2,281.11	2,658.40
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	48,612.24	53,469.44

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	1,073.06	1,090.77
			3XX Purchased Professional and Technical Services	6,857.81	1,285.62
			5XX Other Purchased Services	21,256.44	24,207.33
			6XX Supplies and Materials	3,201.93	1,744.82
			810 Dues and Fees	5,024.00	125.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	53,506.82	59,868.59
			2XX Personal Services - Employee Benefits	17,870.31	19,822.29
			5XX Other Purchased Services	408.08	405.35
			6XX Supplies and Materials	2,721.17	1,054.15
			810 Dues and Fees	480.00	480.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	33,215.57	32,121.96
			2XX Personal Services - Employee Benefits	530.12	562.50
			6XX Supplies and Materials	63.75	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	121,878.46	107,861.56
			2XX Personal Services - Employee Benefits	1,945.16	1,546.30
			4XX Purchased Property Services	47,158.55	23,838.67
			6XX Supplies and Materials	35,762.69	21,231.83
		27XX Student Transportation Services			
			4XX Purchased Property Services	0.00	7,859.35
			6XX Supplies and Materials	0.00	2,541.69
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	25,522.08	26,390.52
			2XX Personal Services - Employee Benefits	407.33	378.33
			5XX Other Purchased Services	10.45	0.00
			6XX Supplies and Materials	21.48	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,423.54	1,264.03
	329 State Miscellaneous Grants				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,175.00	2,175.00
			2XX Personal Services - Employee Benefits	34.71	31.18
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	81,956.98	77,266.69
			2XX Personal Services - Employee Benefits	2,006.50	1,806.17
			5XX Other Purchased Services	8,630.58	8,603.70
			6XX Supplies and Materials	11,171.92	13,028.53

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries	2,025.00	1,116.00
		2XX	Personal Services - Employee Benefits	32.32	16.00
		6XX	Supplies and Materials	13.20	0.00
	34XX Extracurricular - Activities				
		1XX	Personal Services - Salaries	10,550.00	13,050.00
		2XX	Personal Services - Employee Benefits	168.38	187.08
		5XX	Other Purchased Services	21,750.18	6,522.17
		6XX	Supplies and Materials	256.33	418.88
		810	Dues and Fees	1,000.00	770.00
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries	25,616.34	0.00
		2XX	Personal Services - Employee Benefits	408.83	0.00
		4XX	Purchased Property Services	9,122.14	0.00
		5XX	Other Purchased Services	419.50	0.00
		6XX	Supplies and Materials	3,358.34	0.00
	35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries	33,150.00	38,450.00
		2XX	Personal Services - Employee Benefits	529.07	551.22
		3XX	Purchased Professional and Technical Services	1,162.50	1,050.00
		5XX	Other Purchased Services	13,339.54	14,931.61
		6XX	Supplies and Materials	7,566.12	1,046.58
		810	Dues and Fees	2,500.00	0.00
	910 Food Services				
	31XX Food Services				
		1XX	Personal Services - Salaries	7,556.91	7,665.46
		2XX	Personal Services - Employee Benefits	120.61	109.89
		6XX	Supplies and Materials	10,442.33	10,790.17
	999 Undistributed				
	61XX Operating Transfers to Other Funds				
		910	Operating Transfers to Other Funds	3,327.74	1,485.71
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	130,000.00	11,000.00
		6XX	Supplies and Materials	35,729.00	11,577.19
	26XX Operation and Maintenance of Plant Services				
		6XX	Supplies and Materials	8,309.39	0.00
	4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition	108,961.61	72,298.31



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	0.00	10,026.00	
		34XX Extracurricular - Activities				
			5XX Other Purchased Services	0.00	24,700.00	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	0.00	10,498.50	
	910 Food Services					
		31XX Food Services				
			6XX Supplies and Materials	25,000.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,291,559.73</u>	<u>1,128,506.11</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					232,959.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					959,245.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,128,506.11	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	4,953.09	Less Last Year	1,165.54	(4b)	3,787.55
					3,787.55	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					67,486.94	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	89,206.38	74,660.87
	1113 District Levy - Heavy Motor Vehicles	357.89	102.39
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	259.54
	1190 Penalties and Interest on Taxes	1,151.92	79.59
	1510 Interest Earnings	142.63	91.73
	2220 County On-Schedule Trans Reimb	28,765.69	28,189.01
	3210 State On-Schedule Trans Reimb	13,925.82	13,953.81
	3444 State School Block Grant	6,417.82	6,417.82
	3446 SB96 Block Grant Reimbursement	1,129.51	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	13,953.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		141,097.66	137,708.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		13,350.00	13,350.00
	25XX Support Services - Business				
		1XX Personal Services - Salaries		6,427.74	7,185.00
	27XX Student Transportation Services				
		5XX Other Purchased Services		109,836.64	103,292.62
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		0.00	52,171.07
	999 Undistributed				
	9999 Undistributed				
		971 Residual Equity Transfers Out		0.00	30,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				129,614.38	205,998.69



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Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						73,761.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						137,708.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						205,998.69 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,471.43 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 12
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		15.21	5.61
	1611 National School Lunch Program		34,074.91	35,228.81
	3220 State Food Services Match		444.77	204.56
	4550 Federal Child Nutrition		61,308.71	58,503.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			95,843.60	93,942.56

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	60,004.20	70,117.17
			6XX Supplies and Materials	35,306.78	27,789.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				95,310.98	97,906.33

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						7,870.26 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						93,942.56 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						97,906.33 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,906.49 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	105.18	103.74
	2240 County Retirement Distribution	215,000.00	196,338.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		215,105.18	196,441.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	64,510.93	55,494.21	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	3,735.58	3,936.97	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	9,415.05	10,056.17	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	8,700.20	9,762.23	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	6,089.36	6,083.26	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	17,812.45	15,360.14	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	4,177.01	4,349.67	
	329	State Miscellaneous Grants				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	403.47	391.02	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	13,030.18	12,539.99	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	869.24	612.01	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	178.59	809.67	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,721.42	2,149.95	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	Fund Code 14
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PRC	Program	Function	Object	2015 Value	2016 Value
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	2,752.63	820.04
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	3,929.75	4,157.73
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	9,947.51	11,209.93
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	0.00	90,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>147,273.37</u>	<u>227,732.99</u>

Schedule Of Changes Worksheet	Fund Code 14
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Beginning Fund Balance	57,664.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	196,441.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	227,732.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	26,373.33	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
301 Vo Ed Agriculture		
3900	State Career & Technical Ed Entitlement	4,548.00
302 Vo Ed Business/Marketing		
3900	State Career & Technical Ed Entitlement	2,576.00
313 Jobs for Montana Graduates		
3290	State - Other State Grants	5,000.00
315 MISCELLANEOUS		
1510	Interest Earnings	20.19
6100	Material Prior Period Revenue Adjustments	147.10
316 Vo Ed Carl Perkins Basic Grant		
4510	Carl Perkins (Federal Vo-Ed) - Basic Grant	2,577.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,868.29

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
301 Vo Ed Agriculture					
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
		6XX	Supplies and Materials		4,548.00
			301 Subtotal		4,548.00
302 Vo Ed Business/Marketing					
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
		6XX	Supplies and Materials		2,576.00
			302 Subtotal		2,576.00
313 Jobs for Montana Graduates					
	329 State Miscellaneous Grants				
		1XXX Instruction			
		5XX	Other Purchased Services		1,215.68
		6XX	Supplies and Materials		3,080.19
			313 Subtotal		4,295.87
315 MISCELLANEOUS					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
		3XX	Purchased Professional and Technical Services		3,659.00
	26XX Operation and Maintenance of Plant Services				
		4XX	Purchased Property Services		364.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		38,610.00
			315 Subtotal		42,633.00
316	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX	Instruction		
			6XX Supplies and Materials		2,577.00
			316 Subtotal		2,577.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					56,629.87

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					49,242.73 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,868.29 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					56,629.87 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	4,378.63	(4b)	-4,378.63
					-4,378.63 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,102.52 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
301 Vo Ed Agriculture	4,548.00	4,548.00	0.00
302 Vo Ed Business/Marketing	2,576.00	2,576.00	0.00
313 Jobs for Montana Graduates	5,000.00	4,295.87	704.13
315 MISCELLANEOUS	167.29	42,633.00	-42,465.71
316 Vo Ed Carl Perkins Basic Grant	2,577.00	2,577.00	0.00
Total	14,868.29	56,629.87	-41,761.58



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	14,182.77	8,573.87
	1113 District Levy - Heavy Motor Vehicles	55.75	11.58
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	32.30
	1190 Penalties and Interest on Taxes	94.32	10.26
	1510 Interest Earnings	40.18	19.86
	1940 Textbook Sales and Rentals	0.00	840.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,373.02	9,487.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,703.75	4,265.91
			6XX Supplies and Materials	3,392.89	1,680.64
		23XX Support Services - General Administration			
			6XX Supplies and Materials	0.00	14,050.00
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	7,315.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,096.64	27,311.55

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	21,722.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,487.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	27,311.55	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	3,142.02	(4b)
	-3,142.02	
	-3,142.02	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	757.18	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 18
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	4.88	6.91	
	3260 State Driver's Education Reimbursement	0.00	4,512.29	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4.88	4,519.20	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	132.00	2,075.00
			3XX Purchased Professional and Technical Services	800.00	0.00
			5XX Other Purchased Services	0.00	562.14
			6XX Supplies and Materials	496.97	290.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,428.97	2,927.94

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					1,996.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,519.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,927.94 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,588.17 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		16.72	14.85
	5300 Operating Transfers from Other Funds		3,327.74	1,485.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			3,344.46	1,500.56

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			1XX Personal Services - Salaries		0.00	251.62
		26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries		0.00	387.14
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries		3,039.98	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					3,039.98	638.76

Schedule Of Changes Worksheet						Fund Code 21	
Beginning Fund Balance						8,585.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,500.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						638.76	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,447.34	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	151.08	30.05
	4820 Federal Impact Aid - Title VIII	262,789.14	154,022.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		262,940.22	154,052.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			440 Bldg & Grounds Repair and Main Services	0.00	2,856.01
			7XX Property and Equipment Acquisition	0.00	7,669.74
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	0.00	16,278.77
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	286,582.79	190,998.85
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	54,736.41	55,799.08
			850 Interest on Debt	3,636.79	3,864.80
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	0.00	8,157.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				344,955.99	285,625.24

Schedule Of Changes Worksheet					Fund Code 26
Beginning Fund Balance					131,573.72 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					154,052.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					285,625.24 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.91 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.26	0.35
	3281 State Technology Aid	870.70	839.13
	3445 State Combined Fund School Block Grant	0.00	582.33
	3447 SB96 Combined Block Grant Reimbursement	142.38	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,013.34	1,421.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		999.00	1,435.00
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		0.00	3.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				999.00	1,438.00

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	16.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,421.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,438.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	142.55	21.09
	3445 State Combined Fund School Block Grant	582.33	0.00
	3460 Montana Oil and Gas Tax	243,980.69	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>244,705.57</u>	<u>21.09</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	0.00	429.17
		23XX	Support Services - General Administration			
			5XX	Other Purchased Services	0.00	660.00
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	0.00	11.00
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	213.37	113,735.50
	999	Undistributed				
		9999	Undistributed			
			971	Residual Equity Transfers Out	0.00	12,785.00
910	Budget Amendment					
	1XX	Regular Education Programs - Elementary/Secondary				
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	117,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				117,213.37	127,620.67	



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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					127,600.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					127,620.67	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.49	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	69.93	125.95
	1900 Other Revenue from Local Sources	22,816.61	70,433.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		22,886.54	70,559.28

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81	
PRC	Program	Function	Object	2015 Value	2016 Value	
	8XX	Community Services Programs				
		33XX	Community Services			
			870	Student Scholarships	13,719.39	18,315.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,719.39	18,315.00	

Schedule Of Changes Worksheet						Fund Code 81
Beginning Fund Balance						39,988.63 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						70,559.28 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						18,315.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						92,232.91 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	128,010.13	149,846.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>128,010.13</u>	<u>149,846.33</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	149,338.65	132,766.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>149,338.65</u>	<u>132,766.62</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	27,765.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	149,846.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	132,766.62	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,844.89	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	25,522.08	26,390.52
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	67,251.69
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	436,839.75	308,062.05
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,869.59	5,541.73
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	922.00	603.15
XX	XXX 26XX 41X	Energy Utility Services	26,477.85	10,969.40
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	512,757.77	467,813.73
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,491.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	11,491.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,830.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	16,547.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	28,032.88
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	26,390.52	0.00	0.00	0.00	0.00
280	1XXX	2XX	378.33	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,264.03	0.00	0.00	0.00	0.00
Totals			28,032.88	0.00	0.00	0.00	0.00

28,032.88

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	1,783.00	0.00	0.00	0.00	1,783.00
Land Improvements	96,126.00	0.00	0.00	0.00	96,126.00
Buildings	2,646,596.00	0.00	60,672.00	0.00	2,707,268.00
Machinery and Equipment	38,464.00	0.00	7,670.00	0.00	46,134.00
Construction in Progress	317,435.00	0.00	407,142.00	0.00	724,577.00
Totals at Historical Cost	3,100,404.00	0.00	475,484.00	0.00	3,575,888.00
Depreciation					
Improvement Accum	33,817.00	0.00	4,473.00	0.00	38,290.00
Building Accum	839,666.00	0.00	58,247.00	0.00	897,913.00
Machinery and Equipment Accum	55,304.00	0.00	3,242.00	0.00	58,546.00
Total Accumulated Depreciation	928,787.00	0.00	65,962.00	0.00	994,749.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,171,617.00	0.00	409,522.00	0.00	2,581,139.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	64,074.68	0.00	0.00	655.57	63,419.11	0.00	63,419.11
Loans Payable	85,901.82	0.00	12,521.61	0.00	73,380.21	13,854.64	59,525.57
Total Governmental Activity							
Non-bond Long-Term Liabilities	149,976.50	0.00	12,521.61	655.57	136,799.32	13,854.64	122,944.68

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	227,522.53	31,475.35	0.00	258,997.88
Net Pension - TRS	760,322.44	77,357.73	0.00	837,680.17